

Department of Revenue
State of Alaska
Single Audit – Compliance Supplement

Program #	Program Name	Last Revised
1	Shared Taxes – Amusement & Gaming	Deleted 5/99
2	Shared Taxes – Aviation Fuel	5/01
3	Shared Taxes – Electric & Telephone Cooperatives	5/02
4	Shared Taxes – Fisheries Business Taxes	5/01
5	Shared Taxes – Fishery Resource Landing Taxes	5/01
6	Shared Taxes – Liquor License	5/02

**Shared Taxes
Aviation Fuel
Department of Revenue – Program 2**

I. PROGRAM OBJECTIVES

Payments are made to organized boroughs and incorporated cities which own and operate or lease and operate an airport facility. Funds received by the municipalities may be expended for any public purpose for which the municipality is legally authorized to expend funds.

II. PROGRAM PROCEDURES

The Tax Division of the Department of Revenue administers the Shared Taxes program. Taxes are shared based on information included on information returns provided to the Department by the fuel dealer. The communities are not required to make application for any of these sharings.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

There are no special compliance requirements or suggested audit procedures for this program.

Modified 5/01

**Shared Taxes
Electric & Telephone Cooperatives
Department of Revenue – Program 3**

I. PROGRAM OBJECTIVES

Payments are made to municipalities for any public purpose for which the municipality is legally authorized to expend funds.

II. PROGRAM PROCEDURES

The **Tax** [Income & Excise Audit] Division of the Department of Revenue administers the Shared Taxes program. Sharings for Electric & Telephone Cooperative Taxes are made as of June 30 and are based on information included on tax documents submitted to the Department by the taxpayer. The communities are not required to make application for any of these sharings.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

There are no special compliance requirements or suggested audit procedures for this program

Modified 5/02

**Shared Taxes
Fisheries Business Taxes
Department of Revenue – Program 4**

I. PROGRAM OBJECTIVES

Payments are made to municipalities for any public purpose for which the municipality is legally authorized to expend funds.

II. PROGRAM PROCEDURES

The Tax Division of the Department of Revenue administers the Shared Taxes program. Sharings for Fisheries Business Taxes are made yearly as of June 30 based on information included on the tax documents, which are submitted to the Department by the taxpayer. The communities are not required to make application for any of these sharings.

For taxes sourced from processing activities within a municipality, 50% of the taxes are shared to respective municipalities in which processing took place. If a municipality is within a borough, the 50% amount to be shared is generally split equally between the municipality and borough.

For taxes sourced from processing activities outside a municipality (unorganized borough), 50% of the taxes are shared through an allocation program administered by the Alaska Department of Community & Economic Development.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

There are no special compliance requirements or suggested audit procedures for this program.

Modified 5/01

**Shared Taxes
Fishery Resource Landing Taxes
Department of Revenue – Program 5**

I. PROGRAM OBJECTIVES

Payments are made to municipalities for any public purpose for which the municipality is legally authorized to expend funds.

II. PROGRAM PROCEDURES

The Tax Division of the Department of Revenue administers the Shared Taxes program. Sharings for fishery resource landing taxes are made yearly as of June 30 based on information included on the tax return documents submitted by taxpayers to the Department. Communities are not required to make application for sharings.

For taxes sourced from landings within a municipality, 50% of taxes are shared to the municipality where the landing occurred. If a municipality is within a borough, the 50% amount is split equally between the municipality and borough.

For taxes sourced from landings outside a municipality (unorganized borough), 50% of the taxes are shared through an allocation program administered by the Alaska Department of Community & Economic Development.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

There are no special compliance requirements or suggested audit procedures for this program.

Modified 5/01

**Shared Taxes
Liquor License
Department of Revenue – Program 6**

I. PROGRAM OBJECTIVES

Payments are made to municipalities for any public purpose for which the municipality is legally authorized to expend funds. The municipality must provide police protection in order to receive Liquor License sharings.

II. PROGRAM PROCEDURES

The **Tax** [Income & Excise Audit] Division of the Department of Revenue administers the Shared Taxes program. Payments for Liquor License Sharings are made after ledger balance as of December 31 and June 30. The sharing is based on information included on the licenses issued to local establishments selling liquor. The communities are not required to make application for any of these sharings.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

There are no special compliance requirements or suggested audit procedures for this program.

Modified 5/02